



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

Location Address	Mailing Address
770 Washington Ave., Suite 226	P. O. Box 300375
Montgomery, AL 36104	Montgomery, AL 36130-0375
Telephone: 334/242-5700	
Fax: 334/242-2711	
www.asbpa.alabama.gov	

APPLICATION FOR RECIPROCITY INSTRUCTIONS

Please review this information before submitting your Application for Reciprocity. The non-refundable Application for Reciprocity fee is \$100.00 and must accompany the application. Checks should be made payable to the **Alabama State Board of Public Accountancy**.

If you did not sit for the CPA Examination before 1995, you must have a copy of your transcripts sent directly to our office from your school. You will be required to comply with the 150 hours of education requirement as outlined in the administrative code, unless you have four years of public accounting experience since being certified. If you passed the Business Law Portion of the CPA Examination before May 1994, you must take the self-study course "Professional Ethics: The AICPA's Comprehensive Course" offered by the AICPA, unless you have four years of public accounting experience within the last 10 years. You may call the AICPA at 1-888-777-7077 to order the course or you may order a copy on-line at www.cpa2biz.com.

Please send the "Interstate Exchange Form" **to your Board of Accountancy** for certification that your CPA certificate is active, current, and in good standing. The completed form must be sent directly from your Board of Accountancy to the Alabama State Board of Public Accountancy.

If you desire a Permit to Practice and your experience is not from public accounting, you will need to have letters submitted from your employer(s) verifying your experience. Two years in a qualifying position in business, government or college teaching is required.